



KAMUYU AYDINLATMA PLATFORMU

ATP YAZILIM VE TEKNOLOJİ A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report 30.06.2025



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

Genel Kurulu'na;

Giriş

Atp Yazılım ve Teknoloji Anonim Şirketi'nin (Şirket) ve bağlı ortaklıklarının (birlikte Grup olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı"na (TMS 34) uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem konsolide finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşmaktadır. Ara dönem konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Hususlar

Grup Yönetimi, Dipnot 41'da sunulan FAVÖK hesaplamasını içeren bilgilerden sorumludur. Bu dipnotta sunulan bilgiler, konsolide finansal tabloların bir parçasını oluşturmamaktadır. Ara dönem konsolide finansal tablolar hakkındaki sonucumuz Dipnot 41'da sunulan bilgileri kapsamakta olup bunlar üzerine herhangi bir güvence vermemektediriz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, tüm önemli yönleriyle TMS 34'e uygun olarak, hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Metin ETKİN

Sorumlu Ortak Başdenetçi

İstanbul, 18 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	457.761.537	452.246.950
Trade Receivables	10	718.485.335	651.822.099
Trade Receivables Due From Related Parties	10-38	183.498.651	115.005.253
Trade Receivables Due From Unrelated Parties	10	534.986.684	536.816.846
Other Receivables	11	8.298.725	38.270.144
Other Receivables Due From Related Parties	11-38	0	33.615.035
Other Receivables Due From Unrelated Parties	11	8.298.725	4.655.109
Inventories	13	31.911.687	37.592.446
Prepayments	15	44.940.718	41.891.652
Prepayments to Related Parties	15-38	0	0
Prepayments to Unrelated Parties	15	44.940.718	41.891.652
Current Tax Assets	25	1.094.306	247.192
Other current assets	26	3.398.943	2.646.913
SUB-TOTAL		1.265.891.251	1.224.717.396
Total current assets		1.265.891.251	1.224.717.396
NON-CURRENT ASSETS			
Financial Investments	7	2.476.866.269	29.812.313
Trade Receivables	10	0	0
Trade Receivables Due From Related Parties	10-38	0	0
Trade Receivables Due From Unrelated Parties	10	0	0
Other Receivables	11	0	0
Other Receivables Due From Related Parties	11-38	0	0
Other Receivables Due From Unrelated Parties	11	0	0
Property, plant and equipment	18	32.932.443	23.882.408
Right of Use Assets	14	76.194.657	70.046.347
Intangible assets and goodwill	19	1.331.827.210	1.064.958.153
Prepayments	15	12.735.381	29.877.142
Prepayments to Related Parties	15-38	0	0
Prepayments to Unrelated Parties	15	12.735.381	29.877.142
Deferred Tax Asset	36	87.558.719	75.987.150
Total non-current assets		4.018.114.679	1.294.563.513
Total assets		5.284.005.930	2.519.280.909
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	8	31.637.887	28.879.035
Trade Payables	10	409.267.328	323.301.773
Trade Payables to Related Parties	10-38	18.365.001	8.952.181
Trade Payables to Unrelated Parties	10	390.902.327	314.349.592
Employee Benefit Obligations	20	31.929.861	37.577.021
Other Payables	11	23.947.595	23.070.438
Other Payables to Related Parties	11-38	0	0
Other Payables to Unrelated Parties	11	23.947.595	23.070.438
Deferred Income Other Than Contract Liabilities	15	45.205.104	58.927.782
Deferred Income Other Than Contract Liabilities From Related Parties	15-38	33.412.944	43.725.084
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	11.792.160	15.202.698
Current tax liabilities, current	36	5.714.891	8.547.274
Current provisions	22	36.331.516	35.747.892
Current provisions for employee benefits	22	35.561.981	34.850.044
Other current provisions	22	769.535	897.848
SUB-TOTAL		584.034.182	516.051.215
Total current liabilities		584.034.182	516.051.215
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	47.577.884	46.040.509
Trade Payables	10	0	0
Trade Payables To Related Parties	10-38	0	0
Trade Payables To Unrelated Parties	10	0	0

Other Payables	11	0	0
Other Payables to Related Parties	11-38	0	0
Other Payables to Unrelated parties	11	0	0
Non-current provisions	22-24	19.052.265	16.404.762
Non-current provisions for employee benefits	24	19.052.265	16.404.762
Total non-current liabilities		66.630.149	62.445.271
Total liabilities		650.664.331	578.496.486
EQUITY			
Equity attributable to owners of parent		3.170.728.807	1.880.425.045
Issued capital	27	93.750.000	93.750.000
Inflation Adjustments on Capital	27	331.995.912	331.995.912
Treasury Shares (-)	27	-74.381.824	-39.259.883
Share Premium (Discount)	27	1.117.579.497	781.469.724
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-11.827.277	-12.236.843
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	73.879.795	72.842.677
Restricted Reserves Appropriated From Profits	27	129.196.507	89.724.189
Prior Years' Profits or Losses	27	431.984.158	52.209.175
Current Period Net Profit Or Loss	27	1.078.552.039	509.930.094
Non-controlling interests	27	1.462.612.792	60.359.378
Total equity		4.633.341.599	1.940.784.423
Total Liabilities and Equity		5.284.005.930	2.519.280.909



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	2.843.004.664	1.190.690.043	2.335.479.407	610.465.600
Cost of sales	28	-332.976.738	-585.370.305	-169.825.197	-303.054.944
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.510.027.926	605.319.738	2.165.654.210	307.410.656
GROSS PROFIT (LOSS)		2.510.027.926	605.319.738	2.165.654.210	307.410.656
General Administrative Expenses	29-30	-372.833.671	-318.256.387	-188.665.549	-163.494.784
Marketing Expenses	29-30	-14.752.167	-12.561.161	-7.470.644	-6.737.918
Research and development expense	29-30	-130.176.102	-106.811.972	-70.684.191	-63.402.057
Other Income from Operating Activities	31	69.809.804	83.523.351	29.760.594	31.329.167
Other Expenses from Operating Activities	31	-62.906.209	-76.114.515	-28.870.396	-32.917.384
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.999.169.581	175.099.054	1.899.724.024	72.187.680
Investment Activity Income	32	34.208.779	8.540.879	15.904.539	3.621.114
Investment Activity Expenses	32	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.033.378.360	183.639.933	1.915.628.563	75.808.794
Finance income	33	66.710.591	70.481.700	33.444.655	35.527.939
Finance costs	33	-20.182.971	-24.886.654	-11.536.377	-9.037.512
Gains (losses) on net monetary position	34	-52.940.864	-34.499.713	-27.626.770	-12.927.814
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.026.965.116	194.735.266	1.909.910.071	89.371.407
Tax (Expense) Income, Continuing Operations	36	-4.017.967	39.874.213	-4.384.907	-38.219.933
Current Period Tax (Expense) Income		-16.299.845	-7.731.883	-8.711.857	-5.014.266
Deferred Tax (Expense) Income		12.281.878	47.606.096	4.326.950	-33.205.667
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.022.947.149	234.609.479	1.905.525.164	51.151.474
PROFIT (LOSS)		2.022.947.149	234.609.479	1.905.525.164	51.151.474
Profit (loss), attributable to [abstract]					
Non-controlling Interests		944.395.110	9.322.263	934.799.235	6.158.350
Owners of Parent		1.078.552.039	225.287.216	970.725.929	44.993.124
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç		11,50460000	2,40310000	10,35440000	0,47990000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		469.515	4.092.377	-1.764.520	1.549.943
Gains (Losses) on Remeasurements of Defined Benefit Plans		575.911	5.674.368	-2.245.725	2.429.871
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-106.396	-1.581.991	481.205	-879.928
Taxes Relating to Remeasurements of Defined Benefit Plans		-106.396	-1.581.991	481.205	-879.928
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		3.151.218	-62.393.282	7.415.652	-28.009.756
Exchange Differences on Translation of Foreing Operations		3.151.218	-62.393.282	7.415.652	-28.009.756
OTHER COMPREHENSIVE INCOME (LOSS)		3.620.733	-58.300.905	5.651.132	-26.459.813
TOTAL COMPREHENSIVE INCOME (LOSS)		2.026.567.882	176.308.574	1.911.176.296	24.691.661
Total Comprehensive Income Attributable to					
Non-controlling Interests		946.569.159	6.680.961	937.788.411	-2.618.192
Owners of Parent		1.079.998.723	169.627.613	973.387.885	27.309.853

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		2.345.506.501	411.628.385
Profit (Loss)		2.022.947.149	234.609.479
Profit (Loss) from Continuing Operations		2.022.947.149	234.609.479
Adjustments to Reconcile Profit (Loss)		309.585.865	197.642.445
Adjustments for depreciation and amortisation expense	14,18,19	111.903.206	94.789.461
Adjustments for Impairment Loss (Reversal of Impairment Loss)		9.611.899	27.133.051
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	4.320.589	344.132
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Intangible Assets	19	5.291.310	26.788.919
Adjustments for provisions	22-24	16.124.603	12.882.221
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22-24	16.124.603	12.882.221
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	0	0
Adjustments for (Reversal of) Other Provisions		0	0
Adjustments for Interest (Income) Expenses	10	-71.236.157	-75.210.949
Adjustments for Interest Income	33	-63.603.591	-66.676.289
Deferred Financial Expense from Credit Purchases	10	-8.238.532	-9.156.523
Unearned Financial Income from Credit Sales	10	605.966	621.863
Adjustments for Tax (Income) Expenses	36	4.017.967	-39.874.213
Adjustments for losses (gains) on disposal of non-current assets		-724.591	0
Adjustments Related to Gain and Losses on Net Monetary Position		239.888.938	177.922.874
Changes in Working Capital		-45.189.791	-88.435.702
Adjustments for decrease (increase) in trade accounts receivable	10	-249.670.874	-139.000.766
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	53.313.307	-14.887.829
Adjustments for decrease (increase) in inventories	13	308.404	-12.389.119
Decrease (Increase) in Prepaid Expenses	15	3.836.180	347.644
Adjustments for increase (decrease) in trade accounts payable	10	140.407.307	94.173.560
Increase (Decrease) in Employee Benefit Liabilities	20	5.692.374	9.297.656
Adjustments for increase (decrease) in other operating payables	11	4.174.165	424.268
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	-1.237.913	-26.312.605
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.012.741	-88.511
Cash Flows from (used in) Operations		2.287.343.223	343.816.222
Interest received	33	63.603.591	66.676.289
Payments Related with Provisions for Employee Benefits	22	-5.440.313	1.135.874
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-2.188.130.838	-403.096.096
Proceeds from sales of property, plant, equipment and intangible assets	14-18-19	430.871	0
Purchase of Property, Plant, Equipment and Intangible Assets	14-18-19	-399.692.789	-403.096.096
Other inflows (outflows) of cash	7	-1.788.868.920	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-87.230.235	21.600.854
Payments of Lease Liabilities	8	-23.112.777	21.600.854
Dividends Paid	27	-64.117.458	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		70.145.428	30.133.143
Net increase (decrease) in cash and cash equivalents		70.145.428	30.133.143
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	452.246.950	515.840.906
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-64.630.841	-102.290.095
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	457.761.537	443.683.954

[illegible]

Current Period 01.01.2025 - 30.06.2025														-64.117.458	-64.117.458	-64.117.458	
	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions	27			-35.121.941						35.121.941	-35.121.941	-35.121.941	-35.121.941	-35.121.941	-35.121.941	
	Increase (Decrease) through Share-Based Payment Transactions																
	Acquisition or Disposal of a Subsidiary																
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	27										-26.565.335	-26.565.335	26.565.335	0	0	
	Transactions with noncontrolling shareholders																
	Increase through Other Contributions by Owners	27				336.109.773								336.109.773	364.118.920	700.228.693	
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Increase (decrease) through other changes, equity																
	Equity at end of period	27		93.750.000	331.995.912	-74.381.824	1.117.579.497	-11.827.277	73.879.795			129.196.507	431.984.158	1.078.552.039	3.170.728.807	1.462.612.792	4.633.341.599